

SCHEDULE 3B
COMPARISON OF CALIFORNIA LEGAL/BUDGETARY
FUND STRUCTURE AND GAAP FUND STRUCTURE
USING 2004-05 BUDGET TOTALS
(In Thousands)

FUND STRUCTURE BASED ON GAAP CLASSIFICATIONS										
CURRENT FUND STRUCTURE	Governmental Funds				Proprietary Funds		Fiduciary Funds		Funds Outside State Treasury	Totals
	General Fund	Special Revenue Funds	Capital Projects Funds	Total Governmental Funds	Enterprise Funds	Internal Service Funds	Retirement Funds	Trust and Agency Funds		
Governmental Cost Funds										
General Funds.....	\$76,061,869	-	-	\$76,061,869	-	-	-	-	-	\$76,061,869
General Fund Special Accounts.....	-	\$1,690,428	-	1,690,428	\$76,434	\$21,396	-	\$9,339	-	1,797,597
Transportation Funds.....	-	5,129,505	-	5,129,505	-	-	-	2,610,382	-	7,739,887
Feeder Funds.....	-	-	-	-	-	-	-	-	-	-
Other Governmental Cost Funds.....	-	11,591,939	\$1,510	11,593,449	-	-	-	12,829	-	11,606,278
Total Governmental Cost Funds.....	\$76,061,869	\$18,411,872	\$1,510	\$94,475,251	\$76,434	\$21,396	-	\$2,632,550	-	\$97,205,631
Selected Bond Funds.....	-	5,929	138,567	144,496	-	-	-	1,793,224	\$185	1,937,905
Total Governmental Cost Funds and Selected Bond Funds.....	\$76,061,869	\$18,417,801	\$140,077	\$94,619,747	\$76,434	\$21,396	-	\$4,425,774	\$185	\$99,143,536
Nongovernmental Cost Funds										
Public Service Enterprise Funds.....	-	-	4,520	4,520	13,325,400	-	-	4,368,872	-	17,698,792
Working Capital and Revolving Funds.....	-	-	134	134	978,096	1,196,825	-	20,731	-	2,195,786
Bond Funds—Other.....	-	-	-	-	-	-	-	500,935	-	500,935
Trust and Agency Funds:										
Retirement Funds.....	-	-	-	-	-	-	\$14,600,449	30,812	-	14,631,261
Trust and Agency Funds—Federal.....	-	39,296,543	-	39,296,543	-	-	-	8,057,045	7,646,842	55,000,430
Trust and Agency Funds—Other.....	-	33,667	325	33,992	54,151	-	-	8,441,760	-	8,529,903
Other Nongovernmental Cost Funds.....	-	-	-	-	-	-	-	-	27,779,890	27,779,890
Total Nongovernmental Cost Funds.....	-	\$39,330,210	\$4,979	\$39,335,189	\$14,357,647	\$1,196,825	\$14,600,449	\$21,420,155	\$35,426,732	\$126,336,997
TOTAL SPENDING, ALL FUNDS.....	\$76,061,869	\$57,748,011	\$145,056	\$133,954,936	\$14,434,081	\$1,218,221	\$14,600,449	\$25,845,929	\$35,426,917	\$225,480,533